

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2006

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	Special Revenue								
	Public Works Grants	Emergency Medical Services	Recreation	Clerk's Bilingual	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
ASSETS									
Cash and investments	\$ -	\$ 67,389	\$ 3,701	\$ -	\$ 552	\$3,572,907	\$ 988,445	\$ 60,347	\$ 194,322
Accounts receivable	-	-	170	-	-	-	-	-	166,667
Accrued interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	12,577	-	-	-	-	-	-	-	-
Due from grantor	3,297,316	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Total assets	<u>3,309,893</u>	<u>67,389</u>	<u>3,871</u>	<u>-</u>	<u>552</u>	<u>3,572,907</u>	<u>988,445</u>	<u>60,347</u>	<u>360,989</u>
LIABILITIES									
Accounts payable	\$ 1,779,534	\$ 40,574	\$ -	\$ -	\$ -	\$ 56,413	\$ 24,746	\$ 21,075	\$ 92,643
Retainage payable	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	50,113	-	-	-
Unearned revenue	110,250	-	-	-	-	-	978,505	-	-
Due to other funds	1,320,109	-	-	-	-	-	-	-	-
Due to grantor	-	-	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	-	-	-	-	-
Advances from other funds	100,000	-	-	-	-	-	-	-	-
Total liabilities	<u>3,309,893</u>	<u>40,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,526</u>	<u>1,003,251</u>	<u>21,075</u>	<u>92,643</u>
FUND BALANCES									
Reserved for:									
Advances to other funds	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Encumbrances	921,546	5,534	-	-	-	186,806	19,245	20,148	66,146
Unreserved (deficit):									
Undesignated	<u>(921,546)</u>	<u>21,281</u>	<u>3,871</u>	<u>-</u>	<u>552</u>	<u>3,279,575</u>	<u>(34,051)</u>	<u>19,124</u>	<u>202,200</u>
Total fund balances (deficit)	<u>-</u>	<u>26,815</u>	<u>3,871</u>	<u>-</u>	<u>552</u>	<u>3,466,381</u>	<u>(14,806)</u>	<u>39,272</u>	<u>268,346</u>
Total liabilities and fund balances	<u>\$ 3,309,893</u>	<u>\$ 67,389</u>	<u>\$ 3,871</u>	<u>\$ -</u>	<u>\$ 552</u>	<u>\$3,572,907</u>	<u>\$ 988,445</u>	<u>\$ 60,347</u>	<u>\$ 360,989</u>

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	Special Revenue										
	ERDA	Section 8 Housing- Voucher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Fund	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds	Special Revenue Total
ASSETS											
Cash and investments	\$ 731,730	\$ 968,459	\$ 1,163,345	\$ 488,000	\$ 2,596,472	\$ 106,101	\$ 88,821	\$ 939,390	\$ 242,911	\$ 566,243	\$ 12,779,135
Accounts receivable	215	5,359	2,068,053	-	707,187	450	2,177	8,687	-	-	2,958,965
Accrued interest receivable	6,079	-	-	-	-	-	510	-	-	-	6,589
Due from other funds	-	-	-	-	43,819	310,098	-	-	-	-	366,494
Due from grantor	-	-	-	-	-	4,700,865	114,484	-	-	-	8,112,665
Advances to other funds	-	-	-	-	237,199	-	-	-	-	-	237,199
Total assets	<u>\$ 738,024</u>	<u>\$ 973,818</u>	<u>\$ 3,231,398</u>	<u>\$ 488,000</u>	<u>\$ 3,584,677</u>	<u>5,117,514</u>	<u>\$ 205,992</u>	<u>\$ 948,077</u>	<u>\$ 242,911</u>	<u>\$ 566,243</u>	<u>\$24,461,047</u>
LIABILITIES											
Accounts payable	\$ 38,187	\$ 148,380	\$ 2,066,146	\$ -	\$ 500,531	\$ 2,035,020	\$ 13,275	\$ 664	\$ -	\$ -	\$ 6,817,188
Retainage payable	-	-	-	-	-	8,032	-	-	-	-	8,032
Accrued payroll	-	-	-	-	13,133	56,365	-	-	-	-	119,611
Unearned revenue	-	5,816	-	-	144,159	1,485,497	192,717	-	-	-	2,916,944
Due to other funds	-	336,522	-	-	133,235	135,600	-	-	-	-	1,925,466
Due to grantor	-	239,206	-	-	-	-	-	-	-	-	239,206
Deposits held in trust	-	-	-	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	1,397,000	-	-	-	-	1,497,000
Total liabilities	<u>38,187</u>	<u>729,924</u>	<u>2,066,146</u>	<u>-</u>	<u>791,058</u>	<u>5,117,514</u>	<u>205,992</u>	<u>664</u>	<u>-</u>	<u>-</u>	<u>13,523,447</u>
FUND BALANCES											
Reserved for:											
Advances to other funds	-	-	-	-	237,198	-	-	-	-	-	237,198
Debt service	-	-	-	-	-	-	-	-	-	-	-
Encumbrances	10,181	-	-	-	480,134	2,098,330	12,354	411,848	-	-	4,232,272
Unreserved (deficit):											
Unndesignated	<u>689,656</u>	<u>243,894</u>	<u>1,165,252</u>	<u>488,000</u>	<u>2,076,287</u>	<u>(2,098,330)</u>	<u>(12,354)</u>	<u>535,565</u>	<u>242,911</u>	<u>566,243</u>	<u>6,468,130</u>
Total fund balances	<u>699,837</u>	<u>243,894</u>	<u>1,165,252</u>	<u>488,000</u>	<u>2,793,619</u>	<u>-</u>	<u>-</u>	<u>947,413</u>	<u>242,911</u>	<u>566,243</u>	<u>10,937,600</u>
Total liabilities and fund balances	<u>\$ 738,024</u>	<u>\$ 973,818</u>	<u>\$ 3,231,398</u>	<u>\$ 488,000</u>	<u>\$ 3,584,677</u>	<u>5,117,514</u>	<u>\$ 205,992</u>	<u>\$ 948,077</u>	<u>\$ 242,911</u>	<u>\$ 566,243</u>	<u>24,461,047</u>

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	Debt Service						
	General Obligation Bond Debt Service	Series 1996 Debt Service	Series 1996 Reserve	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 1996B Debt Service	Series 1997 Debt Service
ASSETS							
Cash and investments	\$ 8,498,876	\$ 2,065	\$ -	\$ 30,569	\$ 4,615,582	\$ -	\$ 5,438,448
Accounts receivable	642,193	-	-	-	-	-	-
Accrued interest receivable	64,222	81	-	68,892	-	82,935	22,228
Due from other funds	54,100	-	-	-	-	199,284	-
Due from grantor	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Total assets	\$ 9,259,391	\$ 2,146	\$ -	\$ 99,461	\$ 4,615,582	\$ 282,219	\$ 5,438,448
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Unearned revenue	554,719	-	-	-	-	-	-
Due to other funds	306,094	-	-	-	-	195,273	2,076
Due to grantor	-	-	-	-	-	-	-
Deposits held in trust	5,410,000	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	6,270,813	-	-	-	-	195,273	2,076
FUND BALANCES							
Reserved for:							
Advances to other funds	-	-	-	-	-	-	-
Debt service	2,988,578	2,146	-	99,461	4,615,582	86,946	20,152
Encumbrances	-	-	-	-	-	-	-
Unreserve:							
Undesignated	-	-	-	-	-	-	-
Total fund balance (deficit)	2,988,578	2,146	-	99,461	4,615,582	86,946	20,152
Total liabilities and fund balances	\$ 9,259,391	\$ 2,146	\$ -	\$ 99,461	\$ 4,615,582	\$ 282,219	\$ 5,438,448

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	Debt Service					Capital Projects		
	Series 1997 Reserve	Series 1999 Debt Service	Series 1999 Reserve	Series 2004 Debt Service	Debt Service Total	2004 Revenue Bond	Water/ Wastewater Fund	Library
ASSETS								
Cash and investments	\$ 1,693,500	\$ -	\$ 4,933,749	\$ 433,864	\$ 25,646,653	\$ 2,831,194	\$ 18,667,690	\$ 1,105,321
Accounts receivable	-	-	-	680,062	1,322,255	-	-	-
Accrued interest receivable	-	70,306	-	350	309,014	106,811	140,970	9,083
Due from other funds	-	106,123	-	-	359,507	-	47,186	-
Due from grantor	-	-	-	-	-	-	1,659,408	-
Advances to other funds	-	-	-	-	-	-	-	-
Total assets	\$ 1,693,500	\$ 176,429	\$ 4,933,749	\$ 1,114,276	\$ 27,637,429	\$ 2,938,005	\$ 20,515,254	\$ 1,114,404
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 633,000	\$ 354,500	\$ 93,457
Retainage payable	-	-	-	-	-	322,750	42,439	-
Accrued payroll	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	554,719	-	3,897,595	-
Due to other funds	-	74,005	-	250,000	827,448	-	14,442	-
Due to grantor	-	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	5,410,000	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	-	74,005	-	250,000	6,792,167	955,750	4,308,976	93,457
FUND BALANCES								
Reserved for:								
Advances to other funds	-	-	-	-	-	-	-	-
Debt service	1,693,500	102,424	4,933,749	864,276	20,845,262	-	-	-
Encumbrances	-	-	-	-	-	1,013,439	15,819,246	90,323
Unreserve:								
Undesignated	-	-	-	-	-	968,816	387,032	930,624
Total fund balance (deficit)	1,693,500	102,424	4,933,749	864,276	20,845,262	1,982,255	16,206,278	1,020,947
Total liabilities and fund balances	\$ 1,693,500	\$ 176,429	\$ 4,933,749	\$ 1,114,276	27,637,429	\$ 2,938,005	\$ 20,515,254	\$ 1,114,404

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	Capital Projects						
	Road Support Services	1996B Revenue Bond	Storm Sewer Construction	Juvenile Center	Facilities	Parks & Recreation	Open Space
ASSETS							
Cash and investments	\$ 4,486,442	\$ 6,443	\$ 881,647	\$ 129,324	\$ 472,788	\$ 1,103,792	\$ 10,761,314
Accounts receivable	-	-	-	-	-	-	179,162
Accrued interest receivable	39,499	48	6,843	577	3,604	8,665	-
Due from other funds	-	-	18,582	-	5,791	31,248	-
Due from grantor	-	-	256,418	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Total assets	\$ 4,525,941	\$ 6,491	\$ 1,163,490	\$ 129,901	\$ 482,183	\$ 1,143,705	\$ 10,940,476
LIABILITIES							
Accounts payable	\$ -	\$ 152	\$ 4,121	\$ 5,325	\$ 40,351	\$ 121,392	\$ 640
Retainage payable	-	-	10,110	58,474	-	-	-
Accrued payroll	-	-	-	-	-	-	12,670
Unearned revenue	-	-	277,550	-	-	-	153,134
Due to other funds	-	-	-	-	20,792	-	-
Due to grantor	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-
Total liabilities	-	152	291,781	63,799	61,143	121,392	166,444
FUND BALANCES							
Reserved for:							
Advances to other funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Encumbrances	3,786,400	-	4,741,604	87,169	69,116	1,787,053	911,151
Unreserved:							
Undesignated	739,541	6,339	(3,869,895)	(21,067)	351,924	(764,740)	9,862,881
Total fund balances	4,525,941	6,339	871,709	66,102	421,040	1,022,313	10,774,032
Total liabilities and fund balances	\$ 4,525,941	\$ 6,491	\$ 1,163,490	129,901	\$ 482,183	\$ 1,143,705	\$ 10,940,476

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	Capital Projects								
	1998	Sheriff's					1997	Capital	Total
	Refunding	Improvement	Road	Parkland	Impact	Public	Revenue	Projects	Nonmajor
	Revenue Bond	Bond	Construction	Development	Fees	Health	Bond	Total	Governmental
									Funds
ASSETS									
Cash and investments	\$ 37	\$ 2,852,388	\$ 1,580,607	\$ -	\$ 6,926,277	\$ 2,080,979	\$ 64,626	\$ 53,950,869	\$ 92,376,657
Accounts receivable	-	-	-	-	-	-	-	179,162	4,460,382
Accrued interest receivable	-	22,477	13,213	-	53,287	15,571	478	421,126	736,729
Due from other funds	1,611	-	66,576	-	4,525	20,792	-	196,311	922,312
Due from grantor	-	-	5,693,552	-	-	-	-	7,609,378	15,722,043
Advances to other funds	-	-	-	-	-	-	-	-	237,199
Total assets	1,648	2,874,865	7,353,948	-	6,984,089	2,117,342	65,104	62,356,846	114,455,322
LIABILITIES									
Accounts payable	\$ -	\$ 169,031	\$ 372,964	\$ -	\$ 54,673	\$ 114	\$ 138	\$ 1,849,858	\$ 8,667,046
Retainage payable	316	16,010	400,302	-	-	-	-	850,401	858,433
Accrued payroll	-	-	-	-	-	-	-	12,670	132,281
Unearned revenue	-	-	1,613,822	-	-	-	-	5,942,101	9,413,764
Due to other funds	-	-	36,988	-	90,098	-	-	162,320	2,915,234
Due to grantor	-	-	-	-	-	-	-	-	239,206
Deposits held in trust	-	-	-	-	-	-	-	-	5,410,000
Advance from other funds	-	-	-	-	-	-	-	-	1,497,000
Total liabilities	316	185,041	2,424,076	-	144,771	114	138	8,817,350	29,132,964
FUND BALANCES									
Reserved for:									
Advances to other funds	-	-	-	-	-	-	-	-	237,198
Debt service	-	-	-	-	-	-	-	-	20,845,262
Encumbrances	-	1,074,562	7,571,198	-	1,446,013	58,968	42,677	38,498,919	42,731,191
Unreserved:									
Undesignated	1,332	1,615,262	(2,641,326)	-	5,393,305	2,058,260	22,289	15,040,577	21,508,707
Total fund balances	1,332	2,689,824	4,929,872	-	6,839,318	2,117,228	64,966	53,539,496	85,322,358
Total liabilities and fund balances	1,648	2,874,865	7,353,948	-	6,984,089	2,117,342	65,104	62,356,846	114,455,322

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